



IBFD

3rd Africa Tax Symposium

Trends in International Taxation: An African Perspective

Programme 10 - 12 May 2017

Labadi Beach Hotel, Accra, Ghana

This Symposium is an initiative of the IBFD Centre for Studies in African Taxation, a think tank devoted to the study and development of African taxation.



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Trends in International Taxation: An African Perspective

10 - 12 May 2017, Labadi Beach Hotel, Accra, Ghana

Tuesday, 9 May

Pre-Symposium Events

Invitation-Only Pre-Symposium Lunch

Senior delegates from tax authorities will also be invited to an exclusive pre-Symposium lunch. This invitation-only event offers senior officials the chance to share insights, build networks and learn more about recent trends.

12:00 - 17:00 Pre-Symposium Registration

Wednesday, 10 May

Early-Morning Session: Registration and Opening Ceremony

08:00 - 09:00 Registration

09:00 Introduction
Sorrel Hidding, Head of Marketing & Member, Centre for Studies in African Taxation, IBFD

Welcome Address
Belema Obuoforibo, Chair, Centre for Studies in African Taxation & Director, IBFD Knowledge Centre, IBFD, The Netherlands

09:15 Remarks by Cooperating Partner
H.E. Amb. Ron Strikker, Ambassador of the Kingdom of the Netherlands to the Republic of Ghana

09:30 IBFD in Africa – Past, Present and Future
Jan Maarten Slagter, Chief Executive Officer, IBFD, The Netherlands

09:45 Keynote Address by the Guest of Honour
Emmanuel Kofi Nti, Commissioner General, Ghana Revenue Authority

10:15 Convergence of International Tax Best Practices – Issues and Prospects for Africa
Kennedy Munyandi, Manager, Africa, Middle East & Latin America, IBFD, The Netherlands

10:30 Morning Refreshments & Photo Session

Mid-Morning Session: Transforming International Tax Rules

Chair: Prof. Roy Rohatgi, Foundation for International Taxation, India

11:00 Global Tax Transparency Initiatives and Their Impact on Africa
Philip Mensah, Deputy Commissioner, Ghana Revenue Authority

11:40 Recent International Tax Developments – Global Overview
Ridha Hamzaoui, Africa, Middle East & Latin America, IBFD, The Netherlands

12:20 Post-BEPS International Tax Planning – Problems and Prospects for Africa
Charles Makola, International Tax Partner and Tax Policy Leader, E&Y, South Africa

13:00 Networking Lunch

Afternoon Session: Transforming International Tax Rules (Cont'd)

Chair: Prof. Johann Hattingh, University of Cape Town, South Africa

14:00 Legislating Against Tax Havens and Non-Cooperative Jurisdictions – A Global Survey
Speaker: TBA



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- 14:40 Post-BEPS Tax Reform: New Wine into Old Wineskins?
Prof. Victor van Kommer, Director, Tax Services, IBFD, The Netherlands
- 15:20 **Afternoon Refreshments**
- 15:50 The Multilateral Instrument and Africa's Tax Treaties – Practical Strategies for the Future
Maikel Evers, Advisor - Coordinator Multilateral Instrument, Organisation for Economic Co-operation and Development (OECD)
- 16:30 International Tax Litigation in India – Lessons for Africa
Pramod Kumar, Member, Income Tax Appellate Tribunal, Ministry of Law & Justice, India
- 17:00 **End of Day 1 Sessions**
- 18:30 **Departure by bus to Welcome Reception**
- 19:00 – 21:30 **Welcome Reception**
Hosted by H.E. Amb. Ron Strikker, Ambassador of the Kingdom of the Netherlands to the Republic of Ghana

Thursday, 11 May

Early-Morning Session: Transfer Pricing in the Post-BEPS Era – Changes and Impact on Governments and Business

Chair: Emily Muyaa, Managing Senior, Sub-Saharan Africa, IBFD, The Netherlands

- 08:15 Aligning Transfer Pricing Outcomes with Value Creation
George Obell, Chief Manager – Audit Operations, LTO, Kenya Revenue Authority
- 09:00 The Role of Compliance in Pricing Inter-Company Transactions – Documentation Requirements
Taiwo Oyedele, Head of Tax & Regulatory Services and West Africa Tax Leader, PwC, Nigeria
- 09:45 Transfer Pricing in West Africa – Policies, Practices and Issues
Dr Noël-Faustin Kouame, Manager – Transfer Pricing Unit, Bile-Aka, Brizoua Bi & Associates, Ivory Coast

10:30 Morning Refreshments

Mid-Morning Session: Investing in Africa

Chair: Duncan Onduru, Executive Director, CATA, United Kingdom

- 11:00 Cross-Border VAT in Africa – Current Issues and Challenges
Maurice Mwaniki, VAT Director – Middle East and Africa, General Electric (GE), Kenya
- 11:30 Investing in Africa Through Mauritius – Post-BEPS Considerations
Rajesh Ramloll, Deputy Solicitor General of Mauritius and President, IFA Mauritius Branch
- 12:00 Investing in Ghana – Tax and Other Considerations
Paul Asamoah, Tax & Risk Lead, Accra Breweries Limited, Ghana

12:30 Networking Lunch

Early-Afternoon Session: Taxation of the Extractive Industry

Chair: Prof. David Justin Bakibinga, Makerere University, Uganda

- 14:00 Taxation of Oil and Gas in West Africa – Legal, Practical and Regulatory Issues
Theophilus I. Emuwa, Partner, AELEX, Nigeria
- 14:45 Extractive Industries Taxation Issues for Developing Countries – The UN Approach
Eric Mensah, Chair UN Subcommittee on Extractive Industries Taxation Issues for Developing Countries and Assistant Commissioner, Ghana Revenue Authority, Ghana

15:30 Afternoon Refreshments

Mid-Afternoon Session: Taxation of the Extractive Industry

Chair: Sebastine Odinna, Head of Tax, Maersk Group Nigeria

- 16:00 Taxation of the Extractive Industry in Ghana – Lessons and Challenges
Nana Afua Okoh, Manager – Taxation & Corporate Finance, Gold Fields Ghana Ltd, Ghana
- 16:45 Taxation of the Extractive Industry – The Nigerian Experience
Chief Mark Anthony C. Dike (FCTI), Immediate Past President of the Chartered Institute of Taxation of Nigeria (CITN)

17:30 End of Day 2 Sessions

19:30 Symposium Gala Dinner

Friday, 12 May

Early-Morning Session: Domestic Resource Mobilization in Africa

Chair: Daniel Ngumy, Partner, Anjarwalla & Khanna (A&K), Kenya

- 09:00 Domestic Resource Mobilization and Sustainable Development in Africa: Looking at the Capacity Dimension
Dr Barassou Diawara, Knowledge Management Expert, The African Capacity Building Foundation
- 09:30 Domestic Resource Mobilization in West Africa – Role, Ambitions and Challenges of the West African Tax Administration Forum (WATAF)
Babatunde Oladapo, Executive Secretary, WATAF, Nigeria
- 10:00 Harmful Tax Practices in Africa – Tax Incentives and the Race to the Bottom
Prof. Annet Wanyana Oguttu, Tax Law Subject Head, University of South Africa

10:30 Morning Refreshments

Mid-Morning Session: Role of Tax Treaties

Chair: Martin Kisuu, Director, Taxwise Consulting, Kenya

- 11:00 Are Tax Treaties Depriving African Countries of Vital Revenue? Two Perspectives
Speaker 1: Savior Mwambwa, Tax Power Campaign Manager, ActionAid International
Speaker 2: Prof. Johann Hattingh, University of Cape Town, South Africa

12:00 Question and Answer Session

Noon Session: Closing Ceremony

- 12:15 Closing Remarks
Belema Obuoforibo, Director, IBFD Knowledge Centre, IBFD, The Netherlands
- 12:30 End of Symposium
- 12:30 Networking Lunch
- 13:00 Optional Tours